

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Duke Energy Ohio, Inc.

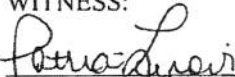
DUKE ENERGY OHIO, INC., a corporation organized pursuant to the laws of the state of Ohio ("Seller"), with offices at 139 East Fourth Street, Cincinnati, Ohio 45202, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **JPMorgan Chase Bank, N.A.**, having offices located at c/o J.P. Morgan Securities LLC, Mail Code: NY1-M138, 383 Madison Avenue, Floor 37, New York, New York 10179, ATTN: Jeffrey L. Panzo ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC. (and its affiliates) in the total amount of \$16,312,760.92, docketed as Claim Nos. 13122 and 13123 (the "Claims") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claims as an unconditional assignment and sale and Buyer herein as the valid owner of the Claims. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claims to Buyer.

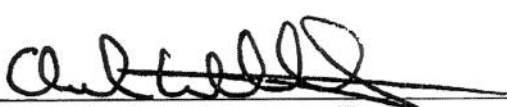
IN WITNESS WHEREOF, dated as of the 1 day of June, 2012.

DUKE ENERGY OHIO, INC.

WITNESS:



(Signature)

Name: Patria Lenoir
Title: Executive Assistant II
(Print name and title of witness)

By: 
(Signature of authorized corporate officer)

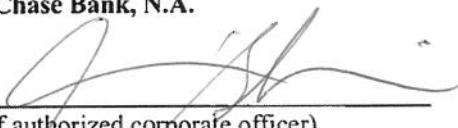
Name: Charles R. Whitlock
Title: President, Comm. Asset Mgmt & Operations
Tel.: 513.287.2534

WITNESS:


(Signature)

Name: Alexander Wilk
Title: Associate
(Print name and title of witness)

JPMorgan Chase Bank, N.A.

By: 
(Signature of authorized corporate officer)

Name: Amita Bhandari
Title: Authorized Signatory
Tel.: _____

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Duke Energy Ohio, Inc.

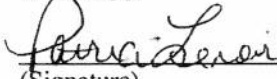
DUKE ENERGY OHIO, INC., a corporation organized pursuant to the laws of the state of Ohio ("Seller"), with offices at 139 East Fourth Street, Cincinnati, Ohio 45202, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **JPMorgan Chase Bank, N.A.**, having offices located at c/o J.P. Morgan Securities LLC, Mail Code: NY1-M138, 383 Madison Avenue, Floor 37, New York, New York 10179, ATTN: Jeffrey L. Panzo ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS COMMODITY SERVICES INC. (and its affiliates) in the total amount of \$16,312,760.92, docketed as Claim Nos. 12863 and 13124 (the "Claims") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13885 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claims as an unconditional assignment and sale and Buyer herein as the valid owner of the Claims. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claims to Buyer.

IN WITNESS WHEREOF, dated as of the 1 day of June, 2012.

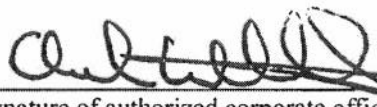
DUKE ENERGY OHIO, INC.

WITNESS:


(Signature)

Name: Patria Lenoir

Title: Executive Assistant II
(Print name and title of witness)

By: 
(Signature of authorized corporate officer)

Name: Charles R. Whitlock


Title: President, Comm. Asset Mgmt & Operations
Tel.: 513.287.2534

JPMorgan Chase Bank, N.A.

WITNESS:


(Signature)

Name: Alexander Wilk
Title: Associate
(Print name and title of witness)

By: 
(Signature of authorized corporate officer)

Name: Amita Bhandari
Title: Authorized Signatory
Tel.: